

STATE OF IDAHO
DEPARTMENT OF INSURANCE
700 WEST STATE STREET, 3rd FLOOR
PO BOX 83720
BOISE, ID 83720-0043

**INSTRUCTIONS FOR COMPLETING AND FILING
UNAUTHORIZED INSURERS AND SELF PROCURED
PREMIUM TAX STATEMENT**

Do not use this form if policy is written with a Surplus Line Company

1. Premium Tax Statements are due within thirty (30) days of procurement of insurance. Delinquent filing and payment of taxes will subject the insured to a penalty of six percent (6%) per annum, compounded annually. Idaho Code § 41-1233.
2. For a policy written by any Surplus Line Insurers not authorized to transact insurance in this state, premiums can only be written and reported through a Surplus Lines Broker licensed in Idaho. Refer to www.doi.idaho.gov, company filing requirements, Surplus Line Insurers for the correct tax statement. To assure correctly filed, contact the Surplus Lines Association of Idaho, Inc. at (208) 342-9326. Idaho Code § 41-1211 and 41-1233.
3. Must attach documentation (i.e. declaration page), which can verify the accuracy of information being reported.
4. The insured's name and address must be completed as all forms, refunds and correspondence will be sent to this address.
5. The Tax Statement must be signed and dated by an officer of the company. All questions concerning this Tax Statement will be directed to this individual; therefore, include a direct telephone number and extension.
6. The name and address of the insurer, the type of policy, the location of the risk insured, and the effective dates of the policy must be completed. Idaho Code § 41-1233.
7. Indicate the reason the policy was not placed with an authorized insurer.
8. If you have any questions regarding this filing, contact the Premium Tax Section at (208) 334-4280.